# FREEDOM

## NEW HAMPSHIRE

# 1950

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# ANNUAL REPORTS

## Town Officers

## FREEDOM

New Hampshire

For the fiscal year ending
December 31, 1950

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## TOWN OFFICERS

**Moderator**
RALPH MacGOWN

**Town Clerk**
PAULINE W. GODFREY

**Selectmen**
EDWARD J. STOKES CLARENCE D. GODFREY
VIRGIL E. NASON

**Town Treasurer**
ARTHUR A. BENNETT

**Tax Collector**
EDSON H. COLE

**Supervisors**
G. EVERETT NICHOLS, JR. WILBUR HARMON
CLEMENTINE HARMON

**Road Agents**
JESSE E. NASON GEORGE ALLARD

**Fire Warden**
EDWARD J. STOKES

**School Board**
LILLIAN GODFREY MARY B. NASON
ROBERT STUART

**Treasurer School Board**
ARTHUR A. BENNETT

**Trustees Trust Fund**
DANIEL BROOKS WALTER FRACKER
GEORGE ALLARD

**Auditor**
LILLIAN GODFREY

**Library Trustees**
CARRIE ALLARD BERTHA CALLEY
MABEL DAVIS

## TOWN WARRANT

### THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Freedom in the County of Carroll in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Freedom on Tuesday, the thirteenth day of March, next at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see if the Town will vote to raise the sum of nineteen hundred dollars to defray town charges, consisting of town officers' salaries, town officers' expenses, election and registration, and town hall expense and appropriate money for the same.

4. To see if the town will vote to raise the sum of three hundred dollars for use of hydrants, and appropriate money for the same.

5. To see if the Town will vote to raise the sum of four hundred and one dollars for street lights, and appropriate money for the same.

6. To see if the Town will vote to raise the sum of two hundred dollars for cutting bushes, and appropriate money for the same.

7. To see if the Town will vote to raise the sum of one hundred fifty-two dollars and eighty cents for Public Library, and appropriate money for the same.

8. To see if the Town will vote to raise the sum of five hundred dollars for sanding winter roads, and appropriate money for the same.

9. To see if the Town will vote to raise the sum of eighteen hundred dollars for breaking winter roads, and appropriate money for the same.

10. To see if the Town will vote to raise the sum of five hundred thirty-four dollars and twenty-eight cents for class five roads, the state will contribute three thousand five hundred sixty-one dollars and eighty-six cents under the proposed new law, and appropriate money for the same.

11. To see if the Town will vote to raise the sum of one hundred dollars for putting up snow fences, and appropriate money for the same.

12. To see if the Town will vote to raise the sum of five hundred dollars for repairing West Ossipee road, and appropriate money for the same.

13. To see if the Town will vote to raise the sum of seventy dollars for Lakes Region Assn., and appropriate money for the same.

14. To see if the Town will vote to raise the sum of fifty dollars for town poor, and appropriate money for the same.

15. To see if the Town will vote to raise the sum of twenty-five hundred dollars for Old Age Assistance, and appropriate money for the same.

16. To see if the Town will vote to raise the sum of one hundred thirty-four dollars and seventeen cents to pay the State Tax Commission for audit of town books, and appropriate money for the same.

17. To see if the Town will vote to raise the sum of one hundred twenty-five dollars to help defray the expenses of Old Home Week celebration for August 1951, and appropriate money for the same.

18. To see if the Town will vote to raise the sum of fifteen hundred dollars for summer highways, and appropriate money for the same.

19. To see if the Town will vote to raise the sum of five hundred fifty dollars for bridges, and appropriate money for the same.

20. To see if the Town will vote to raise the sum of five hundred dollars for West Ossipee road leading from Danforth Bridge toward Effingham Falls, and appropriate money for the same.

21. To see if the Town will vote to raise the sum of one hundred fifty dollars to complete grading and erect new backstop at Ball Field, and appropriate money for the same.

22. To see if the Town will vote to raise the sum of one hundred dollars for perambulation of town lines, and appropriate money for the same.

23. To see if the Town will vote to raise the sum of two hundred dollars for new fire equipment and appropriate money for the same.

24. To see if the Town will vote to raise the sum

of two hundred twenty-five dollars for fire department maintenance, and appropriate money for the same.

25. To see if the Town will vote to raise the sum of two hundred dollars for repairing Scarboro Road, and appropriate money for the same.

26. To see if the Town will vote to raise the sum of five hundred dollars to pay on long term note, and appropriate money for the same.

27. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

28. To see if the town will vote to adopt the provisions of Chapter twenty-five, sections 79 to 90, Public Laws of New Hampshire (Commonly known as the Caucus Laws) to govern the nomination of all Town Officers to be hereafter voted on in the Town of Freedom at the annual meeting. (Inserted by Petition).

29. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 21st day of February, in the year of our Lord nineteen hundred and fifty-one.

EDWARD J. STOKES
CLARENCE D. GODFREY
VIRGIL E. NASON
Selectmen of Freedom

A true copy of Warrant — Attest:

EDWARD J. STOKES
CLARENCE D. GODFREY
VIRGIL E. NASON
Selectmen of Freedom

## BUDGET

| | Raised | Expended | Over | Under |
|---|---|---|---|---|
| Town Officers' Salaries | $ 775 00 | $ 775 00 | | |
| Town Officers' Expenses | 300 00 | 608 41 | $308 41 | |
| Election and Registration | 300 00 | 300 80 | 80 | |
| Town Hall | 875 00 | 747 56 | | $ 127 44 |
| Fire Department & Maintenance | 550 00 | 399 84 | | 150 16 |
| Moth Extermination | | 199 79 | 199 79 | |
| Town Road Aid | 503 19 | 503 19 | | |
| Town Maintenance | 6450 00 | 7370 51 | 920 51 | |
| Perambulating Lines | 200 00 | 70 00 | | 130 00 |
| Street Lighting | 401 00 | 366 33 | | 34 67 |
| Libraries | 152 80 | 152 80 | | |
| Old Age Assistance | 2200 00 | 2273 65 | 73 65 | |
| Town Poor | 50 00 | 8 00 | | 42 00 |
| Parks & Playgrounds & Band stand | 425 00 | 356 62 | | 68 38 |
| Precinct | 300 00 | 300 00 | | |
| Payment on long term note | 500 00 | 500 00 | | |
| County Tax | 3149 09 | 3149 09 | | |
| School Appropriation | 11448 33 | 4500 00 | | |
| | Now due on appropriation | | | $6948 33 |

## SUMMARY INVENTORY OF VALUATION

| | No. | Valuation |
|---|---|---|
| Lands and Buildings (Exclusive of Growing Wood and Timber) | | $647,025 00 |
| Electric Plants | | 36,251 00 |
| Horses | 29 | 2,000 00 |
| Oxen | 2 | 650 00 |
| Cows | 72 | 14,625 00 |
| Other Neat Stock | 13 | 2,300 00 |
| Sheep and Goats | 6 | 60 00 |
| Fowls | 4400 | 5,475 00 |
| Boats and Launches | 24 | 1,300 00 |
| Wood, Lumber, etc. | | 5,670 00 |
| Gasoline Pumps and Tanks | | 1,420 00 |
| Stock in Trade | | 4,400 00 |
| Total Gross Valuation Before Exemptions Allowed | | $721,176 00 |
| Less: Soldiers' Exemptions and Exemptions To Blind | | 16,600 00 |
| Net Valuation on Which Tax Rate is Computed | | $704,576 00 |

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CERTIFICATE

This is to crtify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

EDWARD J. STOKES
CLARENCE D. GODFREY
VIRGIL E. NASON
Selectmen of Freedom

## STATEMENT OF APPROPRIATIONS AND TAXES

### ASSESSED FOR TAX YEAR 1950

| | | |
|---|---|---|
| Town Officers' Salaries | $ 775 00 | |
| Town Officers' Expenses | 300 00 | |
| Election and Registration Expenses | 300 00 | |
| Town Hall and Buildings (Painting $500) | 875 00 | |
| Fire Department | 550 00 | |
| Town Road Aid | 503 19 | |
| Town Maintenance | 5150 00 | |
| Perambulating Town Lines | 200 00 | |
| Town Construction: Scarboro Road, Pevear Road, West Ossipee Road | 1300 00 | |
| Street Lighting | 401 00 | |
| Libraries | 152 80 | |
| Old Age Assistance | 2200 00 | |
| Town Poor | 50 00 | |
| Parks and Playgrounds Inc. Band Concerts | 425 00 | |
| Water and Electric Utilities | 300 00 | |
| Payments on Principal of Debt | 500 00 | |
| County Tax | 3149 09 | |
| School Tax | 11448 33 | |
| Total Town and School Appropriations | | $28579 41 |
| Less: Estimated Revenues and Credits: | | |
| Interest and Dividend Tax | $3711 00 | |
| Savings Bank Tax | 22 98 | |
| Reimbursement a/c Exemption of Growing Wood and Timber | 1216 44 | |
| Motor Vehicle Permit Fees | 900 00 | |
| Dog Licenses | 64 00 | |

| | | |
|---|---|---|
| Rent of Town Property | 100 00 | |
| Cash Surplus | 1400 00 | |
| Total Revenues and Credits | | $7414 42 |
| | | $21164 99 |
| Plus Overlay | | 364 29 |
| Net Amount to be raised by Taxation | | $21529 28 |
| Less: 196 Poll Taxes at $2.00 | $392 00 | 392 00 |
| Amount to be raised by property taxes on which tax rate is to be figured | | $21137 28 |
| Taxes to be Committed to Collector: | | |
| Property Taxes | $21137 28 | |
| Poll Taxes at $2.00 | 392 00 | |
| Total Taxes to be Committed | | $21529 28 |

## CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

EDWARD J. STOKES
CLARENCE D. GODFREY
VIRGIL E. NASON
Selectmen of Freedom

## FINANCIAL REPORT

For the Fiscal Year Ended December 31, 1950

### ASSETS

| | | |
|---|---|---|
| Cash, Bank balance | $8771 11 | |
| Cash in hands of Treasurer | 41 | |
| Accounts Due to the Town — | | |
| Timber tax from State | 961 15 | |
| Unredeemed Taxes: (from tax sale on account of) Levy of 1950 | 741 58 | |
| Total Assets, Grand Total | | $10474 25 |
| Net Surplus, December 31, 1949 | | $3102 00 |
| Net Surplus, December 31, 1950 | | $2525 92 |
| Decrease of Surplus | | $576 08 |

### LIABILITIES

| | | |
|---|---|---|
| Accounts Owed by the Town: | | |
| Due to School Districts: | | |
| Balance of Appropriation | $6948 33 | |
| Long Term Notes Outstanding: | | |
| Arthur A. Bennett, 1947 Fire loss & equipment | 1000 00 | |
| Total Liabilities | | $7948 33 |
| Excess of assets over liabilities (Surplus) | | 2525 92 |
| Grand Total | | $10474 25 |

## RECEIPTS

| | | |
|---|---|---|
| Current Revenue: | | |
| From Local Taxes: (Collected and remitted to Treasurer) | | |
| Property Taxes — Current Year | $21191 28 | |
| Poll Taxes, 203 — Current Year — Regular @ $2 | 406 00 | |
| Advance on 1951 Yield Tax | 300 00 | |
| Yield Taxes | 255 29 | |
| Total Current Year's Taxes collected and remitted | | $22152 57 |
| 1949 Precinct tax | | 19 35 |
| Interest received on Taxes | | 64 98 |
| Tax sales redeemed | | 1157 91 |
| From State: | | |
| Interest and dividend tax | | 5113 16 |
| Savings bank tax | | 15 54 |
| Rent Fire Pump to State | | 4 15 |
| Fighting forest fires | | 33 00 |
| Bounties | | 82 50 |
| From Local Sources, Except Taxes: | | |
| Dog licenses | | 159 00 |
| Fire equipment rent | | 36 00 |
| Rent of town property | | 38 00 |
| Registration of motor vehicles, 1949 Permits | | 1460 83 |
| Receipts Other than Current Revenue: | | |
| Temporary loans in anticipation of taxes during year | $3000 00 | |
| Check not presented for payment | 28 01 | |
| Total Receipts Other than Current Revenue | | $3028 01 |
| Cash on hand January 1, 1950 Plus $45.00 Fire Dept. check of 1949 | | 9794 48 |
| Grand Total | | $43159 48 |

## PAYMENTS

| | |
|---|---|
| Current Maintenance Expenses: | |
| General Government: | |
| Town officers' salaries | $ 775 00 |
| Town officers' expenses | 608 41 |
| Election and registration expenses | 300 80 |
| Expenses town hall and other town buildings | 747 56 |
| Protection of Persons and Property: | |
| New Fire Equipment | 200 00 |
| Maintenance of Fire Station | 199 84 |
| Fire department, including forest fires | 578 30 |
| Moth extermination — Blister Rust | 199 79 |
| Bounties | 22 00 |
| Damage by dogs | 806 43 |
| Perambulating town lines | 70 00 |
| Vital statistics, automobile permits, dog licenses | 106 50 |
| Highways and Bridges: | |
| Town Road Aid | 503 19 |
| Town Maintenance (Summer — $4817.67) (Winter — $2552 84) | 7370 51 |
| Street lighting | 366 63 |
| Libraries: | 152 80 |
| Public Welfare: | |
| Old age assistance | 2273 65 |
| Town poor | 8 00 |
| Patriotic Purposes: | |
| Old Home Week | 125 00 |
| Memorial Day and Veterans' Associations | 18 45 |
| Ball Field | 134 37 |

| | | |
|---|---|---|
| Recreation: | | |
| Parks and playgrounds, including band stand | 97 25 | |
| Unclassified: | | |
| | | $15664 48 |
| Taxes bought by town | | 741 58 |
| Poll tax abatements | | 22 00 |
| Total Current Maintenance Expenses | | $16428 06 |
| Interest: | | |
| Paid on temporary loans in anticipation of taxes | $ 37 50 | |
| Paid on long term notes | 71 04 | |
| Indebteness: | | |
| Payments on temporary loans in anticipation of taxes | 3000 00 | |
| Payments on long term notes | 500 00 | |
| Payments to Other Governmental Divisions: | | |
| Taxes paid to County | 3149 09 | |
| Payments to Precincts | 319 35 | |
| Payments to School Districts (Approp. $10,823.74) (Dog Lic. $59.00) | 10882 74 | |
| Bank service charge | 18 | |
| Total Payments for all Purposes | | $34387 96 |
| Cash on hand December 31, 1950 | | $8771 52 |
| Grand Total | | $43159 48 |

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.
February 15, 1951

EDWARD J. STOKES
CLARENCE D. GODFREY
VIRGIL E. NASON
Selectmen of Freedom

ARTHUR A. BENNETT
Treasurer

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## SCHEDULE OF TOWN PROPERTY

| | | |
|---|---|---|
| Town Hall, Lands and Buildings | $5000 00 | |
| Furniture and Equipment | 200 00 | |
| Fire Department, Lands and Buildings | 3500 00 | |
| Highway Department, Lands and Buildings | 4500 00 | |
| Total | | $13200 00 |

## TOWN CLERK'S REPORT

For year ending December 31, 1950

| | |
|---|---|
| Automobile Permits | $1460 83 |
| Dog Licenses | 159 00 |

PAULINE W. GODFREY
Town Clerk

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## SUMMARY OF 1950 TAXES

Dr.

| | | |
|---|---|---|
| Property tax warrant | $21137 28 | |
| Added Property tax warrant | 54 00 | |
| Poll tax warrant | 392 00 | |
| Added Poll tax warrant | 14 00 | |
| Interest collected | 4 00 | |
| Total warrant | | $21601 28 |

Cr.

| | | |
|---|---|---|
| Remittances to Treasurer | | |
| (Property) | $20453 28 | |
| (Polls) | 384 00 | |
| Taxes bought by town | 738 00 | |
| Poll tax abatements | 22 00 | |
| Interest collected | 4 00 | |
| | | $21601 28 |

Dr.

| | |
|---|---|
| Yield tax warrant | $255 29 |

Cr.

| | |
|---|---|
| Remitted to Treasurer (Yield taxes) | $255 29 |
| Remitted to Treasurer $300 on yield taxes advanced on 1951 yield tax | $300 00 |

## ABATEMENTS POLL TAXES

| | | |
|---|---|---|
| Matthew Brooks, Out of State | $2 00 | |
| Gladys Brooks, Out of State | 2 00 | |
| Norman Eastman, Out of State | 2 00 | |
| Gladys Eastman, Out of State | 2 00 | |
| John D. Brooks, Out of State | 2 00 | |
| Albert C. Whittaker, Veteran | 2 00 | |
| Walter S. Fracker, Jr., Veteran | 2 00 | |
| Victor Hayes, Out of Town | 2 00 | |
| Charles W. Sweetman, Paid in Mass. | 2 00 | |
| Marion Bennett, Paid in Woodsville | 2 00 | |
| Nellie Boucher, Over 70 | 2 00 | |
| | | $22 00 |

## PROPERTY TAX ABATEMENTS

| | | |
|---|---|---|
| Daniel Sexton, tax for 1938 | $6 39 | |
| 1939 | 5 88 | |
| 1941 | 6 34 | |
| 1942 | 6 05 | |
| 1943 | 5 99 | |
| 1944 | 6 01 | |
| Total | | $36 66 |
| 1949 Precinct tax remitted to Treas. in 1950 | | $19 35 |

## REDEMPTIONS IN 1950

| 1949 | tax | Int. | Costs | Reg. Deeds | Total |
|---|---|---|---|---|---|
| Charlotte Milliken, Notice to Mortgagee $ .50 | $109 16 | $ 1 31 | $ 3 58 | $ 25 | $114 80 |
| Winnie Drake | 134 05 | 1 59 | 3 58 | 25 | 139 47 |
| Irving Harriman | 82 45 | 87 | 3 58 | 25 | 87 15 |
| Lewis Lumber Co. | 10 20 | 11 | 3 58 | 25 | 14 14 |
| Phillip Axman | 702 40 | 57 10 | 3 58 | 25 | 763 33 |
| Phillip Axman | part payment 1949 tax | | | | 100 00 |
| | | $60 98 | $17 90 | $1 25 | $1218 89 |

I hereby certify that the above showing the name and amount due from each delinquent taxpayer as of Dec. 30, 1950 on account of the tax levy of 1950 is correct to the best of my knowledge and belief.

EDSON H. COLE, Collector

## TREASURER'S REPORT

January 1, 1950 to December 31, 1950

RECEIPTS

| | |
|---|---|
| Edson H. Cole, Collector | |
| 1950 Property Taxes | $20453 28 |
| 1950 Property Taxes bought by town | 738 00 |
| 1950 Poll Taxes | 384 00 |
| 1950 Poll Tax abatements | 22 00 |
| Interest on 1950 taxes overdue | 4 00 |
| Yield Tax 1950 | 255 29 |
| Yield Tax paid in advance | 300 00 |
| 1949 Added Precinct Taxes | 19 35 |
| 1949 Property Taxes redeemed | 1138 26 |
| Cost of sales, registry fee and notice to mortg. | 19 65 |
| Interest on redeemed taxes | 60 98 |
| Rent Town Hall | |
| Grange | 23 00 |
| Community Club | 15 00 |
| Selectmen | |
| Use fire equipment 1950 | 36 00 |
| Carroll County Trust Short term notes | 3000 00 |
| From State of N. H. | |
| Bounties on hedgehogs | 82 50 |
| Forest fires | 33 00 |
| Use fire pump | 4 15 |
| Savings Bank Tax | 15 54 |
| Interest and Dividend Tax | 5113 16 |
| Edwin A. Calley | |
| 1950 Auto Permits | 531 52 |
| 1950 Dog licenses | 14 00 |
| Pauline Godfrey | |
| 1950 Auto Permits | 929 31 |

| | | |
|---|---|---|
| 1950 Dog licenses | 145 00 | |
| Checks not presented for payment | 28 01 | |
| Receipts from all sources 1950 | | $33365 00 |
| Cash at beginning of year | | 9749 48 |
| Ck. for use fire equipment 1949 | | 45 00 |
| Grand Total | | $43159 48 |

EXPENDITURES

| | | |
|---|---|---|
| Paid orders issued by Selectmen | $34387 78 | |
| Bank Service Charge | 18 | |
| Bank Balance | 8771 11 | |
| Cash on hand | 41 | |
| Grand Total | | $43159 48 |

ARTHUR A. BENNETT
Treasurer

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Feb. 13, 1951

This is to certify I have examined the books, vouchers, Bank Statement, and other financial records of the Treasurer of the Town of Freedom, N. H., and find them correctly cast and properly vouched.

LILLIAN GODFREY
Auditor

## SELECTMEN'S REPORT

### TOWN OFFICERS' SALARIES

| | | |
|---|---|---|
| Lillian Godfrey, Auditor | $ 25 00 | |
| Edward Stokes, Selectman | 125 00 | |
| Virgil Nason, Selectman | 125 00 | |
| Clarence Godfrey, Selectman | 125 00 | |
| Esdon Cole, Tax Collector | 150 00 | |
| Pauline Godfrey, Town Clerk | 100 00 | |
| Arthur Bennett, Treasurer | 125 00 | |
| Total | | $775 00 |

### TOWN OFFICERS' EXPENSES

| | |
|---|---|
| Edson C. Eastman, Supplies | $48 32 |
| Recording Corp., Town Clerk Supplies | 3 00 |
| Carroll County Independent, Town Reports | 94 08 |
| Lettie Thurston, Supplies | 6 67 |
| Edson Cole, Tax Meeting | 5 00 |
| Edward Stokes, Tax Meeting | 13 40 |
| Virgil Nason, Tax Meeting | 13 40 |
| Clarence Godfrey, Tax Meeting | 11 00 |
| Wentworth Insurance Agency, Bonds | 45 00 |
| Pauline Godfrey, Supplies | 1 50 |
| Lee T. Gray, Conveyance Reports | 12 80 |
| U. S. Stationary Co., Storage Cabinet | 29 95 |
| Clarence Godfrey, Express on Cabinet | 4 66 |
| Virgil Nason, Road Meeting | 16 70 |
| Edson Cole, Postage | 15 00 |

| | | |
|---|---|---|
| Brown & Saltmarsh, Inc., Collector's Supplies | 41 65 | |
| Sargent Bros., Collector's Supplies | 9 75 | |
| Charles H. Watts, Bull Dozing Dump (twice) | 60 00 | |
| Clarence Godfrey, Labor on Dump | 6 00 | |
| Raymond Davis | 1 50 | |
| Edward Stokes, Trip to Concord | 21 45 | |
| Clarence Godfrey, Trip to Concord | 7 45 | |
| Edson H. Cole, Collector's Meeting | 25 53 | |
| Pauline Godfrey, Postage on Ballots | 3 75 | |
| Clarence Godfrey, Express on Precinct Water | 7 20 | |
| Edward Stokes, Telephone for Year | 5 15 | |
| Recording & Statistical Corp., Town Clerk Guide | 3 00 | |
| Association of N. H. Assessors, Dues | 4 00 | |
| Charles Hardy, Treas., N. H. Town Clerk Dues | 2 00 | |
| Clarence Godfrey, Telephone & Postage | 19 40 | |
| R. C. Hazelton, Inc., Tire for Road Machine | 56 05 | |
| Arthur Bennett, Postage and Telephone | 8 05 | |
| U. S. Auto Truck Guide, Book | 6 00 | |
| | | $608 41 |

## ELECTION AND REGISTRATION

| | |
|---|---|
| Ralph Mac Gown, Moderator | $ 7 00 |
| Wesley Milliken, Ballot Clerk (3 Meetings) | 18 00 |
| John Stokes, Ballot Clerk (3 Meetings) | 18 00 |

| | | |
|---|---|---|
| Mark Huckins, Ballot Clerk (3 Meetings) | 18 00 | |
| Walter Ridlon, Ballot Clerk (3 Meetings) | 18 00 | |
| Fred Schawo, Gate Keeper | 12 00 | |
| Frank Davis, Gate Keeper | 12 00 | |
| Pauline Godfrey, Acting Town Clerk | 6 00 | |
| Carroll Cty. Independent, Town Ballots | 9 80 | |
| G. Everett Nichols, Supervisor | 56 00 | |
| Wilbur Harmon, Supervisor | 56 00 | |
| Clemintine Harmon, Supervisor | 56 00 | |
| Ralph Mac Gown, Moderator | 14 00 | |
| | | $300 80 |

## TOWN HALL EXPENSE

| | | |
|---|---|---|
| Public Service Co., Heating Cable | $18 25 | |
| Clarence Godfrey, Town Hall | 6 00 | |
| Bert Judkins, Wood | 18 00 | |
| Eugene Doe, Labor | 18 85 | |
| Walter Fracker, Jr., Paint for inside | 43 35 | |
| Huckins Lumber, Paint for inside | 2 20 | |
| Public Service Co., Lights | 56 64 | |
| Eugene Doe, Cleaning Hall | 12 75 | |
| Helen Trook, Cleaning Hall | 4 40 | |
| Walter M. Davis & Sons, Wood | 10 00 | |
| Walter Boewe, Jr., Wood | 34 00 | |
| Robert Stuart, Jr., Lawn | 3 00 | |
| Raymond Davis, Labor | 1 50 | |
| Wilbur Harmon, Wood | 30 00 | |
| A. C. Whitaker, Supplies | 11 35 | |
| Freedom Precinct | 10 00 | |
| | | $280 29 |

## TOWN HALL BUILDINGS

| | | |
|---|---|---|
| Carroll Thurston, Painting | $ 82 50 | |
| John Stokes, Glass, Painting & Paint | 371 27 | |
| James Vincent, Cleaning Windows | 13 50 | |
| | | $467 27 |

## GRAND STAND

| | |
|---|---|
| John Stokes, Repairing Grand Stand | $97 25 |

## FIRE

| | | |
|---|---|---|
| Mark Huckins, Attending Fire Meeting | $ 7 25 | |
| H. E. Wormstead, West Ossipee Fire Payroll | 33 20 | |
| Edward Stokes, West Ossipee Fire Payroll | 36 00 | |
| Robert Stuart, Dump Fire Payroll | 18 90 | |
| Edward Stokes, Sawmill Fire Payroll | 272 05 | |
| Roland Sanborn, Sawmill Fire Payroll | 74 00 | |
| Town of Freedom, Equipment on Fire | 36 00 | |
| Harry Wormstead, Sawmill Fire Payroll | 100 90 | |
| | | $578 30 |

## PINE BLISTER RUST CONTROL

| | |
|---|---|
| Forestry & Recreation Dept. | $199 79 |

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## BOUNTIES

| | | |
|---|---|---|
| Hedge Hog Heads: | | |
| Edward Stokes | $ 3 25 | |
| Clarence Godfrey | 18 75 | |
| | | $22 00 |

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## TRACTOR

| | | |
|---|---|---|
| Kenneth Libby, Labor | $ 17 00 | |
| Raymond Davis | 74 00 | |
| Edward Stokes | 160 25 | |
| Walter Boewe, Jr. | 4 50 | |
| Caselline Venable Corp. | 19 23 | |
| Banfill's Garage | 17 55 | |
| Wentworth Insurance Agency, Insurance | 15 00 | |
| Franklin Davis | 15 75 | |
| R. C. Hazelton Co., Parts | 9 20 | |
| Dube & Murphy, Oil & Fuel | 101 81 | |
| Southworth Machine Co., Parts & Labor | 340 84 | |
| Northeastern Petroleum, Grease | 25 30 | |
| Carroll Chase, Labor | 6 00 | |
| | | $806 43 |

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## PERAMBULATING LINES

| | |
|---|---|
| Howard Bean | $70 00 |

## WATSON HILL

Jesse E. Nason, Road Agent

| | | |
|---|---|---|
| Gardie Nason, Labor | $ 16 50 | |
| Arthur Nason, Labor | 23 25 | |
| Ernest Nason, Labor | 3 75 | |
| Virgil Nason, Labor | 18 00 | |
| Clyde Nason, Labor | 18 00 | |
| Jesse Nason, Labor | 450 18 | |
| Fred Moore, Labor | 25 50 | |
| Ben Smith, Labor | 18 75 | |
| Alexandre Zaliwiski, Labor | 22 50 | |
| Kenneth Thurston, Jr., Labor | 12 00 | |
| Mark Huckins, Labor | 18 00 | |
| | | $626 43 |

---

## SANDING WINTER ROADS

| | |
|---|---|
| George Allard, Sanding | $110 70 |
| Jack Haughn, Labor | 2 63 |
| Guy Libby, Labor | 48 39 |
| Kenneth Libby, Labor | 50 64 |
| Carroll Libby, Labor | 3 00 |
| Gordon Doe, Labor | 21 00 |
| George Boewe, Labor | 6 75 |
| Eugene Doe, Lobar | 6 01 |
| Willard Brooks, Labor | 9 76 |
| Frank McKinley, Labor | 40 74 |
| Miles Brooks, Labor | 4 50 |
| Alexandre Zaliwiski, Labor | 3 00 |
| Harold Mitchell, Labor | 2 80 |
| James Pendergast, Labor | 6 00 |
| Ernest Nason, Labor | 12 00 |
| Gardie Nason, Labor | 11 75 |
| Arthur Nason, Labor | 13 50 |

| | | |
|---|---|---|
| Clyde Nason, Labor | 24 00 | |
| Virgil Nason | 37 00 | |
| Jesse E. Nason, Labor | 66 60 | |
| Jesse Hurd, Labor | 1 50 | |
| Total | | $482 27 |

## BALL FIELD

| | | |
|---|---|---|
| Donald Mitchell, Labor | $24 00 | |
| Walter Davis, Seed and fertilizer | 14 80 | |
| Harry Nelson, Lumber | 33 57 | |
| Robert Stuart, Jr., Labor | 3 80 | |
| John Stokes, Labor | 33 00 | |
| Virgil Nason, Tractor | 12 00 | |
| Frank Meserve, Jr., Labor | 13 20 | |
| | | $134 37 |

## OLD HOME WEEK

| | |
|---|---|
| Dorothy Cash, Old Home Week Appropriation | $125 00 |

## PEVEAR ROAD

| | |
|---|---|
| M. L. Nelson, Bulldozer | $295 50 |
| Frank Davis, Labor | 29 20 |
| Raymond Davis, Labor | 26 40 |
| George Allard, Labor | 47 70 |
| Guy Libby, Labor | 39 85 |
| Frank Watson, Labor | 25 88 |

| | | |
|---|---|---|
| Carroll Chase, Labor | 15 75 | |
| Edward Stokes, Labor and tractor | 62 50 | |
| | | $542 78 |

## SWETTS HILL

George Allard, Road Agent

| | |
|---|---|
| George Allard, Labor | $486 55 |
| Frank McKinley, Labor | 43 14 |
| John Haughn, Labor | 53 64 |
| Frank Meserve, Jr., Labor | 40 95 |
| Arthur Meserve, Labor | 16 51 |
| Wm. Libby, Gravel | 4 50 |
| Carroll Libby, Gravel | 1 20 |
| Frank Davis, Labor | 96 77 |
| Fred Stuart, Labor | 4 13 |
| Walter Boewe, Labor | 114 27 |
| Edward Stokes, Welding Road Machine | 7 00 |
| Guy Libby, Labor | 130 49 |
| Kenneth Libbey, Labor | 48 01 |
| Frank Meserve, Sr., Labor | 88 88 |
| Berman McKinley, Labor | 7 50 |
| Raymond Davis, Labor | 9 00 |
| Moulton's Store, Dynamite | 21 50 |
| Eugene Doe, Labor | 59 10 |
| Franklin Davis, Labor | 4 50 |
| Raymond Williams, Jr., Labor | 9 00 |
| Raymond Williams, Sr., Labor | 53 25 |
| Edward Stokes, Tractor | 476 38 |
| George Boewe, Labor | 2 25 |
| Ernest Sargent, Labor | 31 90 |
| Frank Watson, Labor | 40 86 |
| Robert Stuart, Labor | 5 25 |

| | | |
|---|---|---|
| Carroll Chase, Labor | 57 75 | |
| Virgil Nason, Labor | 93 00 | |
| M. L. Nelson, Bulldozer | 226 00 | |
| Total | | $2233 28 |

## TAXES BOUGHT BY TOWN

| | | |
|---|---|---|
| Edson H. Cole, Taxes bought by Town | $738 00 | |
| Edson H. Cole, Cost of Tax Sale | 3 58 | |
| | | $741 58 |

## PATCHING WEST OSSIPEE ROAD

| | | |
|---|---|---|
| State of N. H., Patching | $500 00 | $500 00 |

## INTEREST

| | | |
|---|---|---|
| Arthur Bennett, Interest on note | $67 50 | |
| Edson H. Cole, Interest on Tax Sale | 3 54 | |
| Carroll County Trust Co., Int. on Short Term Note | 37 50 | |
| | | $108 54 |

## T. R. A.

| | |
|---|---|
| State of N. H. | $503 19 |

## TEMPORARY LOANS

| | |
|---|---|
| Carroll County Trust Co., Short Term Note | $3000 00 |

## ABATEMENTS

| | |
|---|---|
| Edson H. Cole, Poll Tax Abatements | $22 00 |

## NEW FIRE EQUIPMENT

| | | |
|---|---|---|
| Eastern Fire Equipment, Supplies | $ 48 51 | |
| John Stokes, Tool box for fire truck | 7 00 | |
| Treasurer Fire Dept., Balance Appropriation | 144 49 | |
| | | $200 00 |

## ROBIN HOOD ROAD

| | | |
|---|---|---|
| Jesse E. Nason, Labor | $154 80 | |
| Arthur Nason, Labor | 63 00 | |
| Virgil Nason, Labor | 35 25 | |
| Ernest Nason, Labor | 3 75 | |
| Gordon Doe, Labor | 22 50 | |
| | | $279 30 |

## WINTER ROADS

| | |
|---|---|
| Lawrence Gaskins, Plowing | $743 25 |

| | | |
|---|---|---|
| Carroll Chase, Labor | 207 80 | |
| Jesse E. Nason, Plowing | 797 10 | |
| Clyde Nason, Labor | 21 30 | |
| Arthur Nason, Labor | 6 75 | |
| Virgil Nason, Labor | 14 25 | |
| Jesse W. Nason, Labor | 1 50 | |
| Ernest Nason, Labor | 10 50 | |
| Alexandre Zaliwiski, Labor | 1 50 | |
| James Pendergast, Labor | 10 50 | |
| Virgil Valicenti, Labor | 64 00 | |
| George Allard, Labor | 3 15 | |
| Edward Stokes, Plowing | 30 75 | |
| Town of Eaton, Plowing | 85 00 | |
| | | $1997 35 |

## SCARBORO ROAD

| | | |
|---|---|---|
| Carroll Libbey, Gravel | $13 35 | |
| Collector Internal Revenue, Withholding | 7 10 | |
| Frank Watson, Labor | 53 63 | |
| Virgil Nason, Tractor | 51 00 | |
| Eugene Doe, Labor | 23 75 | |
| Frank Meserve, Jr., Labor, Truck | 31 50 | |
| Lyle Giles, Labor | 6 00 | |
| Carroll Chase, Labor | 30 75 | |
| Guy Libby, Labor | 41 38 | |
| George Allard, Labor, Truck | 82 80 | |
| Edward Stokes, Labor, Tractor | 57 00 | |
| M. L. Nelson, Bulldozer | 52 50 | |
| Frank Davis, Labor | 12 00 | |
| Franklin Davis, Labor | 5 25 | |
| Donald Mitchell, Labor, Tractor | 24 00 | |
| | | $492 01 |

## LIBRARY

| | | |
|---|---|---|
| Freedom Public Library | $30 00 | |
| Bertha Calley, Trustee | 70 00 | |
| Helen Boewe, Librarian | 52 80 | |
| | | $152 80 |

## OLD AGE ASSISTANCE

| | |
|---|---|
| State of N. H. Welfare Dept. | $2273 65 |

## TOWN POOR

| | |
|---|---|
| Clarence Godfrey, 2 trips to Ossipee with Tramps | $8 00 |

## WEST OSSIPEE ROAD

| | | |
|---|---|---|
| State of N. H. | $21 30 | |
| Frank Meserve, Sr. | 19 13 | |
| Frank Meserve, Jr. | 9 08 | |
| Raymond Davis | 27 50 | |
| Virgil Nason | 9 00 | |
| Clyde Nason | 1 50 | |
| Jesse E. Nason | 3 60 | |
| | | $91 11 |

## MAINTENANCE FIRE DEPT.

| | |
|---|---|
| Robert Stuart, Supplies | $ 18 15 |

| | | |
|---|---|---|
| Public Service Co., Lights | 10 70 | |
| A. C. Whitaker, Supplies | 7 94 | |
| Banfill's Garage, Parts | 17 45 | |
| Wentworth Insurance Agency, Insurance | 145 60 | |
| | | $199 84 |

## MEMORIAL DAY

| | | |
|---|---|---|
| Inez Stokes, Flags | $12 45 | |
| Clarence Godfrey, Placing Flags | 6 00 | |
| | | $18 45 |

## VITAL STATISTICS

| | | |
|---|---|---|
| Edwin Calley | $36 50 | |
| Pauline Godfrey | 67 25 | |
| Edson H. Cole, Recording Fees | 2 75 | |
| | | $106 50 |

## CUTTING BUSHES

| | | |
|---|---|---|
| Guy Libby, Labor | $24 38 | |
| Gardie Nason, Labor | 12 00 | |
| Kenneth Libby, Labor | 2 63 | |
| Walter Boewe, Jr., Labor, Tractor | 13 75 | |
| | | $52 76 |

## SCHOOL DISTRICT

Remaining 1949 appropriation

| | | |
|---|---|---|
| Jan. 25 | $1500 00 | |
| March 11 | 1000 00 | |
| April 1 | 1000 00 | |
| May 6 | 1000 00 | |
| June 29 | 1000 00 | |
| June 30 | 823 74 | |
| June 30, Dog Taxes | 59 00 | |

1950 appropriation

| | | |
|---|---|---|
| Sept. 29 | 500 00 | |
| Oct. 12 | 1000 00 | |
| Nov. 9 | 1000 00 | |
| Dec. 5 | 1000 00 | |
| Dec. 31 | 1000 00 | |
| | | $10882 74 |

## SNOW FENCE

| | | |
|---|---|---|
| George Allard, Labor | $38 03 | |
| Guy Libbey, Labor | 16 31 | |
| Frank Meserve, Labor | 6 75 | |
| Frank Davis | 12 13 | |
| | | $73 22 |

## STREET LIGHTING

| | |
|---|---|
| Public Service Co. | $366 63 |

## COUNTY TAX

| | |
|---|---|
| Kenneth Berry, Treas., County tax | $3149 09 |

## LONG TERM NOTE

| | |
|---|---|
| Arthur Bennett, Payment on note | $500 00 |

## PRECINCT

| | | |
|---|---|---|
| Freedom Precinct, 1949 tax | $ 19 35 | |
| Freedom Precinct, Hydrants | 300 00 | |
| | | $319 35 |

REPORT OF THE TRUST FUNDS OF THE TOWN OF FREEDOM, N. H., FOR FISCAL YEAR ENDING DECEMBER 31, 1950

| Date of Creation | TRUST FUNDS PURPOSE OF CREATION | | HOW INVESTED | Amount of Principal | Rate of Interest | Balance of Income on hand at beginning of year | Income during year | Expended during year | Bal. of Income on hand at end of year |
|---|---|---|---|---|---|---|---|---|---|
| 1919 | Nancy Skillings | Care of Lot | Rochester Trust Co. | $100.00 | 2% | $ .00 | $2.01 | $2.01 | $ .00 |
| 1919 | Nancy Burns | Care of Lot | Rochester Trust Co. | 200.00 | 2% | .00 | 4.02 | 4.02 | .00 |
| 1922 | Lord and Fowler | Care of Lot | Rochester Trust Co. | 200.00 | 2% | .00 | 4.02 | 4.02 | .00 |
| 1922 | Eliza J. Alley | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1924 | Ina E. Foss | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1924 | M. C. and Steven Allard | Care of Lot | Rochester Trust Co. | 150.00 | 2% | .00 | 3.02 | 3.02 | .00 |
| 1924 | Metcalf and Cushing | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1925 | A. R. and Lilla Bennett | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1927 | Parson's Yard | Care of Yard | Wolfeboro National Bank | 680.00 | 2% | .00 | 13.65 | 13.65 | .00 |
| 1927 | Edward H. Nason | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1927 | F. W. Towle | Care of Lot | Carroll Co. Trust Co. | 500.00 | 1½% | 6.98 | 7.52 | 7.52 | 6.98 |
| 1928 | Jennie Meserve | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1928 | John W. Smith | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1932 | James Wood | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1935 | George W. Chase | Care of Lot | Wolfeboro National Bank | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1937 | Huldah J. Downing | Care of Lot | Wolfeboro National Bank | 200.00 | 2% | .00 | 4.02 | 4.02 | .00 |
| 1937 | Joseph D. Corson | Care of Lot | Rochester Trust Co. | 50.00 | 2% | .00 | 1.01 | 1.01 | .00 |
| 1938 | Godfrey Fund | Care of Lot | Wolfeboro National Bank | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1938 | Belinda C. Wood Trust Fund | Freedom Public Library | U. S. Gov. Bonds "G" | 1000.00 | 2½% | .00 | 25.00 | 25.00 | .00 |
| 1939 | Frank P. Corson | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1939 | Howard E. Moulton | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1939 | Lavina F. Farnsworth | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1940 | Ellen L. Mitchell | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1941 | Stevens, Sweetser, Marston & Harmon | Care of Lot | Rochester Trust Co. | 300.00 | 2% | .00 | 6.03 | 6.03 | .00 |
| 1943 | Jesse Drew Fund | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| 1948 | Jesse S. Allard | Care of Lot | Rochester Trust Co. | 100.00 | 2% | .00 | 2.01 | 2.01 | .00 |
| | | | | $4980.00 | | $6.98 | $102.46 | $102.46 | $6.98 |

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.
January 24, 1951

WALTER S. FRACKER
GEORGE W. ALLARD
DANIEL A. BROOKS, Chairman
Trustees.

# REPORT OF AN AUDIT AND EXAMINATION
of the accounts of the TOWN OF FREEDOM

made by

THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

August 22 - 25, 1950

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DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Concord, New Hampshire

September 19, 1950

Board of Selectmen
Freedom, New Hampshire
Gentlemen:

In accordance with Town Meeting vote, we have made an audit and examination of the accounts and records of the Town of Freedom for the fiscal year ended December 31, 1949 and, in addition, have audited the accounts of the Town Treasurer, Tax Collector and Town Clerk for the period January 1 to August 22, 1950.

Exhibits as hereinafter indexed are included as part of this report which is made up in two sections as follows:

Section I — Fiscal Year Ended December 31, 1949

Section II — Period January 1 to August 22, 1950

## SCOPE OF AUDIT

Included in the audit and examination were the accounts and records of the Board of Selectmen, Town Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

## FINANCIAL STATEMENTS

### Comparative Balance Sheets — Dec. 31, 1949 - Dec. 31, 1948:

Comparative Balance Sheets as of December 31, 1949 and December 31, 1948 are presented in Exhibit A. It will be noted that both balance sheets differ from those in Town reports of the respective years, due to audit adjustments which include Bounties due from the State and additional Unredeemed Taxes. Exhibit A reflects a Surplus balance as of December 31, 1949, amounting to $3,391.18, an increase of $541.57 over the Surplus balance of $2,849.61 as of December 31, 1948.

### Analysis of Change in Financial Condition:

An analysis of the change in financial condition of the Town during the year is shown in Exhibit B, with the factors effecting the change indicated therein. These were as follows:

| | | |
|---|---|---|
| Increases in Surplus: | | |
| Budget Surplus (Exhibit D) | $2,014 37 | |
| Interest, Costs & Fees Added to Taxes Bought by Town | 27 20 | |
| | | $2,041 57 |
| Decrease in Surplus: | | |
| Surplus Appropriated to Reduce 1949 Taxes | | 1,500 00 |
| Net Increase in Surplus | | $541 57 |

### Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues:

Comparative statements of appropriations and expenditures and estimated and actual revenues for the fiscal year ended December 31, 1949, are presented

in Exhibits C an D. As indicated by the Budget Summary (Exhibit D), a net revenue Surplus of $706.93 plus a net unexpended balance of appropriations of $1,307.44, resulted in a $2,014.37 net budget surplus. Exhibit C, indicates a $354.01 overdraft of the appropriation for Town Charges. This overdraft is partially caused by salary increases voted at Town meeting to be paid to the Treasurer, Clerk and Tax Collector, with a provision the increases be retroactive to April 1, 1948.

Classified Summary of Receipts and Expenditures:

A summary of receipts and expenditures for the fiscal year ended December 31, 1949, made up in accordance with the uniform classification of accounts, is detailed in Exhibit F. Proof of the Treasurer's balance as of August 22, 1950 is indicated in Exhibit K. The Treasurer's cash on hand amounted to $81.00 as of August 22, 1950. Two Town checks, payable to the Town for $45.00 and $36.00, issued in 1949 and 1950 respectively, for use of Fire Department pump at forest fires were deposited by the Treasurer but were not entered as a receipt of the Town and as a result $81.00 of other receipts were withheld from deposit.

Summary of Tax Warrant — Levy of 1949:

Exhibit G, presents a summary of the 1949 tax warrant indicating no uncollected taxes as of December 31, 1949. The cash in hands of Tax Collector as of August 22, 1950, amounting to $19.35, represents added Precinct Taxes not remitted to Treasurer.

## AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. For the

fiscal year ended December 31, 1949, all Town orders and cancelled checks were compared with supporting invoices and payrolls. For the period ended August 22, 1950, the procedure was confined to the examination of all checks. Receipts were checked to source insofar as possible and book balances of Cash were verified by reconciliation with bank balances indicated in statements of the depository.

Accounts of Selectmen:

The Selectmen should enter cash receipts periodically during the year rather than in one summary entry at the close of the year. To provide the necessary information, we have had forwarded to the Treasurer the required forms on which to make monthly reports to the Selectmen of funds remitted to Treasurer from the various sources.

The Selectmen should keep an individual card record on each piece of property to which the Town has taken deed. This record should include the original cost to the Town plus subsequent costs such as taxes not levied, any repairs and improvements, etc. Such a record will be a source of information as to the total Town investment for the guidance of the Selectmen in computing a fair sales price for the property.

The Selectmen should abate any unredeemed taxes contained in Exhibit H to which there is any doubt as to the validity of the Town's title.

Accounts of the Treasurer:

The Treasurer computes a balance on hand after each check entered in the cash book. Such a procedure creates an undue amount of work and it is suggested that balances be computed only at the end of each month or upon request of the Selectmen.

As indicated in prior remarks under the caption "Accounts of Selectmen," the Treasurer should make monthly reports to the Selectmen showing in detail receipts for the month. Proper forms for such reports have been forwarded to the Treasurer.

Town Clerk's Accounts:

In Exhibits K and N, are presented analyses of the Town Clerk's accounts for the fiscal year ended December 31, 1949 and the period from January 1 to August 22, 1950.

We have suggested that the Town Clerk make use of the prescribed Town Clerk's Cash book and the incumbent Clerk has agreed to make use of this record.

## CONCLUSION

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual Town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of Freedom for their assistance during the course of the audit.

Yours very truly,

Harold G. Fowler
Director
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Kenneth L. Cowan, Auditor
John T. Flanders, Accountant

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

September 19, 1950

Certificate of Audit

We have made an audit and examination of the accounts and records of the Town of Freedom for the fiscal year ended December 31, 1949 and the period from January 1 to August 22, 1950; and subject to the exceptions noted in this report found them to be in good order. We hereby certify that, in our opinion, the Exhibits included herewith reflect the true financial condition of the Town as of December 31, 1949, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

Harold G. Fowler
Director
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Kenneth L. Cowan, Auditor
John T. Flanders, Accountant

## LIBRARY REPORT FOR 1950

### RECEIPTS

| | | |
|---|---|---|
| Cash on Hand Jan. 1, 1950 | $ 17 49 | |
| Interest from Wood Fund | 25 00 | |
| Fines | 6 90 | |
| Received from Town | 100 00 | |
| Librarian's Salary | 52 80 | |
| | | $202 19 |

### DISBURSEMENTS

| | | |
|---|---|---|
| Books Purchased | $88 69 | |
| Cost of Printing New Rules & Regulations for Library Books | 6 05 | |
| Money orders, fees, postage | 2 57 | |
| Librarian's Salary | 52 80 | |
| | | $150 11 |
| Balance to Date, Jan. 1, 1951 | | 52 08 |
| | | $202 19 |

Trustees BERTHA A. CALLEY, Chairman
MABEL B. DAVIS
CARRIE P. ALLARD

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Feb. 3, 1951

This is to certify I have this day examined the foregoing account and find it correctly cast and properly vouched.

LILLIAN M. GODFREY
Auditor

## REPORT OF FOREST FIRE WARDENS

Each year two hundred thousand forest fires annually burn over 36 million acres of the forest land of this great nation. This area is roughly the size of our New England states. Tens of thousands of man-hours costing over 40 million of dollars are used in combating these fires. They destroy valuable mature timber and new growth, and leave desolation and often death in their wake. With the large deficit in rainfall the past four to five years the need for extreme caution is great.

Every brush, grass or forest fire that you have in your town has its effect on you in several ways; such as increased taxes, loss of mature timber, marring of the landscape and spoiling the recreation value of our country side. It is safe to say that approximately 97% of the fires occurring in this state are man-caused and because all man-caused fires are preventable, remember — only YOU can prevent forest fire.

Our forest fire organization is doing a grand job in keeping our fires small, but the public in general is becoming increasingly careless in discarding matches and cigarettes. Another form of carelessness is the neglect to secure the required permit from the town fire warden to burn brush or use an incinerator in or near woodlands. It is YOU and YOU alone who can help correct this shameful waste of our natural resource by:

1. Seeing that your incinerator is tight and is sitting on clean ground.

2. Always clean a space about any open fire to prevent its spreading.

3. Never burn in dry windy weather.

4. In all cases a written permit is required from your town Fire Warden.

It is with your cooperation that this shameful waste of timber and money can be stopped.

1950 FIRE RECORD

| | |
|---|---|
| Number of Fires | 3 |
| Acreage Burned | 17½ |
| Number of Fire Permits Issued | 1 |

District Chief
ROBERT B. SMITH

# REPORT OF SCHOOL BOARD

---

## School Board

| | |
|---|---|
| Lillian Godfrey | term expires 1951 |
| M. Bernadine Nason | term expires 1952 |
| Robert Stuart | term expires 1953 |

## Organization

Mrs. Bernadine Nason, Chairman of School Board

Lillian M. Godfrey, Secretary of School Board

Arthur A. Bennett, Moderator of District

Pauline Godfrey, District Clerk

Arthur A. Bennett, District Treasurer

Inez Stokes, Auditor

Edwin Calley, Truant Officer

Ann Walker, School Nurse

Everett Brasier, Superintendent of Schools

## Teaching Staff

Ethel Ramsdell, Principal

Olive Eldridge, Assistant

## FINANCIAL REPORT OF THE FREEDOM SCHOOL DISTRICT

For the Fiscal Year Beginning July 1, 1949, and Ending June 30, 1950

### RECEIPTS

| | | |
|---|---|---|
| Federal Aid: | | |
| National School Lunch | $ 92 56 | |
| State Aid: | | |
| Equalization and Emergency | 24 26 | |
| Local Taxation: | | |
| Current Appropriation | 11323 74 | |
| | | $11400 56 |
| Other Sources: | | |
| Dog Licenses | $59 00 | |
| Other — Refund | 12 38 | |
| | | 71 38 |
| Total receipts from all sources | | $11511 94 |
| Cash on hand (School Account & Special Accounts) at beginning of year, July 1, 1949 | | 1 26 |
| Grand Total | | $11513 20 |

---

### AUDITOR'S CERTIFICATE

(Required by the State Board of Education from all State Aided Districts)

This is to certify that we have examined the books and other financial records of the school board of Freedom of which this is a true summary for the fiscal year ending June 30, 1950 and find them correctly cast and properly vouched.

July 22, 1950

INEZ STOKES

## PAYMENTS

| | Total Amount | General Expenses | High School | Elem. School |
|---|---|---|---|---|
| Administration | | | | |
| Salaries of district officers | $ 233 00 | $ 233 00 | | |
| Superintendent's salary (Local share) | 263 25 | 263 25 | | |
| Tax for state wide supervision | 96 00 | 96 00 | | |
| Salaries of other adm. personnel | 66 50 | 66 50 | | |
| Supplies and expenses | 252 95 | 252 95 | | |
| Instruction | | | | |
| Principals' and teachers' salaries | 3937 60 | | | $3937 60 |
| Books & other instructional aids | 157 96 | | | 157 96 |
| Scholars' supplies | 151 32 | | | 151 32 |
| Supplies and other expenses | 40 14 | | | 40 14 |
| Operation of School plant | | | | |
| Salaries of janitors | 400 00 | | | 400 00 |
| Fuel or heat | 306 00 | | | 306 00 |
| Water, light, supplies and expenses | 133 23 | | | 133 23 |
| Maintenance of School Plant | | | | |
| Repairs and Replacements | 174 81 | | | 174 81 |
| Auxiliary Activities | | | | |
| Health supervision | 237 80 | | | 237 80 |
| Transportation | 2324 45 | | | 2324 45 |
| Tuition | 943 50 | | $943 50 | |
| Special activities & special funds | 141 93 | | | 141 93 |
| Fixed Charges | | | | |
| Retirement | 27 60 | | | 27 60 |
| Capital Outlay | 69 00 | | | 69 00 |
| New equipment | 75 80 | | | 75 80 |
| Total Payments for all Purposes | $10032 84 | $911 70 | $943 50 | $8177 64 |
| Total cash on hand at end of year (June 30, 1950) (School Account & Special Accounts) | 1480 36 | | | |
| GRAND TOTAL | $11513 20 | | | |

## REPORT OF SCHOOL NURSE

Since the school year is from September 1 to June 30, a report in the middle of the year is not too satisfactory. Perhaps it would be well to explain the routine necessary in covering several towns. In September routine inspections are made, including checking on vaccination of all new-comers. Health records are re-arranged according to new grades and new lists of names of those now attending are made, copied from the teachers' registers. Then the complete rounds of all schools are made for weighing and measuring and during this contact it is usually a good time to give individual instruction in health habits.

At the beginning of this year the nurse attempted to set up a schedule of regular visits to each town, but because it is necessary to take doctors' appointments when convenient to them, whether it be for physical examinations in the schools, dental or eye clinics, or other services, a nurse's schedule has to be quite flexible.

My time for the use of the Maico (which is the instrument used for ear testing) came early in this school year and all present were done when the rounds were made. It is possible that later in the year my district will have a chance to have the machine for re-checking. With few exceptions, the hearing loss cases found are traceable to wax in the ears or enlarged tonsils and can be corrected.

The next will be the vision testing which will probably come within the next few weeks or whenever the electric machine is available, as several nurses use this equipment.

Dental defects tops the list as shown by physical

examination. With the shortage of dentists in the locality, it is almost impossible to keep up with fillings and extractions, to say nothing of cleanings. But most parents persevere and do get the work completed. Through a misunderstanding the dental clinic for last year was not arranged for. In the December 1950 clinic about 50% of the children took advantage of the chance for fillings and extractions. Some of those who did not attend are the most urgent cases.

Some sort of corrective posture work in the schools is quite obviously needed. The orthopedic clinic is available for extreme cases, but the majority of posture defects (which involves flat feet) could better be done by regular daily exercises. In one town where there was a rather large number of children found with flat feet it was possible to arrange a visit from the physical therapist connected with the State Department of Health to visit the school and instruct the children individually in corrective exercises.

In checking through the school health records, we have found a considerable number of children who have not received immunization against diphtheria, whooping cough and tetanus. This is usually done during the child's first year, as is the smallpox vaccination, with a booster dose given before entering school, available through the family physician or to all children up to 8 years of age through the State Health Clinics held in all towns, annually.

It seems as if a great deal of time is used transporting children long distances rather than in doing actual work of school nursing, though in some cases it is important for the nurse to accompany the child. In all cases, except rare emergency, one or the other parent should take part in the effort.

Respectfully submitted,
ANN E. WALKER, R. N.

## REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Freedom:

During the school year 1949-50 the teachers in the Freedom School were Mrs. Olive Eldridge, grades 1-4, and Mrs. Ethel Ramsdell, grades 5-8. No profession bears a heavier burden of responsibility than the teaching profession. Small children come into our schools to develop the knowledges, skills, and attitudes that are to be theirs for a lifetime. It is the purpose of your teachers to guide and help their pupils to acquire these desirable attributes to the maximum degree. To the degree that the teacher is successful the future of the child, as an adult, is assured. Your teachers are well aware of their responsibility. This is evidenced by the high quality of their work and their devotion to the welfare of their pupils. Both teachers attended a summer school session directed by Keene Teachers College, and also a 15-week extension course in elementary science teaching during the fall term of 1950.

Average membership in the elementary school last year was 38 pupils with a total enrollment of 42. In September 11 high school pupils were enrolled in the following high schools: — Brewster Academy 1, Dover High School 1, Porter High School 3, and Ossipee High School 6.

At the beginning of the current year enrollment in the Freedom School was 44. The closing of Ossipee High School presented a very serious problem of transportation to the Freedom high school pupils. It became apparent that several would be unable to attend high school unless transportation were provided. Under authority vested in the school board by state law, and after consultation with the Commissioner of

Education the board arranged for transportation to Kennett High School. 10 pupils enrolled at Kennett High School, 1 at Dover High School, and 1 at Porter High School.

Costs of education in Freedom are shown by the figures below:

| | Freedom | State Average |
|---|---|---|
| Total cost per elementary pupil | $233.77 | $208.57 |
| Total cost per high school pupil | 117.93 | 326.34 |
| Total average cost all pupils | 214.34 | 245.86 |
| Tax rate for school purposes per $1000 equalized valuation | 12.69 | 17.98 |

The comparatively low cost per high school pupil is accounted for, in part, by the fact no transportation was provided. Average costs for all pupils of $214.34 compared to the state average of $245.86 is reflected in the comparatively low tax rate per $1000 equalized valuation.

High school tuition cost per pupil will increase next year. Tuition rates of $200.00 have been announced.

The present heating system in the school is very unsatisfactory. It is impossible to control the temperature of the rooms, and it is expensive. Your superintendent recommends that a committee be appointed to investigate the feasibility of installing a central heating plant providing forced hot air and fired either by an oil burner or a coal stoker. It is believed that the entire building could be heated at no more than the present cost, and control of temperatures could be affected. This would also make it possible to provide satisfactory modern sanitary facilities. The present toilet facilities are very inadequate.

The Mothers' Club should be highly commended for assuming responsibility of operation of the noon lunch program. The provision of a complete, balanced, hot lunch at noon is of inestimable value to growing boys and girls. The development of a strong, vigorous body during the years of rapid growth will determine, to a high degree, the kind of adult the child is going to be. Provision of the proper foods is an important factor in such development. In view of the prospect of from 10 to 20 years of possible full mobilization in this country, it is vital that our boys and girls grow to be strong men and women. Every boy, and possibly every girl, now in your school can look forward to the practical certainty of serving in the armed forces.

The Mothers' Club deserves your complete and enthusiastic support.

For some years school board members of Supervisory Union No. 36 have discussed the matter of hiring a music supervisor for the union. Such a supervisor would provide instruction in both vocal and instructional work in the schools of the union. The supervisor's time would be allocated, principally, on the basis of the number of pupils in the district. In some instances two rooms could be combined for instruction. In general the supervisor could spend about one hour each week in each classroom. In addition to actual instruction the supervisor would organize the work in music for the teachers to carry on during the rest of the week. It is usual for such supervisors to present one or more concerts at some central place with pupils from all districts participating. At the Supervisory Union Budget meeting held December 20, 1950 it was voted to recommend that a special article be inserted in each district warrant to see if the district will vote to appropriate its share of the cost of a music supervisor. The total cost of hiring

a music supervisor, including salary and travel expense is estimated at $3200.00 a year. Freedom's share of this for next year would be $225.92.

The active cooperation of the School Board, the teachers, pupils, and citizens is gratefully acknowledged.

Respectfully submitted,
EVERETT H. BRASIER
January 31, 1951. Superintendent of Schools

## STATISTICS

| | |
|---|---|
| Number of weeks of school year | 38 |
| Average number of half-days in session | 360 |
| Total number of different pupils registered | 42 |
| Boys 23 Girls 19 | |
| Average membership in elementary schools | 38.01 |
| *Number of pupils in high school | 11 |
| Per cent of attendance in all schools for year | 93.00 |
| Average number of tardiness, Elementary | 0.12 |
| Number of pupils transported at district expense | 21 |
| Number of visits to school by | |
| School Board Members | 12 |
| Citizens | 136 |
| Superintendent | 58 |
| Number of School Board Meetings held | 8 |

Perfect attendance for the school year 1949-50

Constance Jones
Velma Libby
Viola Abbott
Robert Stuart
Linnie Thompson
Marion Brooks
Wendell Brooks

*1 pupil at Brewster, 6 at Ossipee, 1 Fryeburg, 2 at Porter High, Me., and 1 at Dover.

## BIRTHS REGISTERED IN THE TOWN OF FREEDOM, N. H., FOR THE YEAR ENDING DECEMBER 31, 1950

| Date of Birth | Name of Child | No. of Child Name of Father | Maiden Name of Mother | Birthplace of Father | Birthplace of Mother |
|---|---|---|---|---|---|
| Jan. 16 | Jill Marie Gielsten | 3 Rolf S. Gjelsten | Gladis E. Olsen | Molde, Norway | Mt. Vernon, N. Y. |
| Feb. 19 | Linda Jean Candy | 3 Wm. R. Candy | Edna H. Long | Milton, Mass. | Boston, Mass. |
| Apr. 11 | Anne Christine Schulte | 1 Joseph B. Schulte | Louise P. Abbott | Sioux City, Iowa | Meredith, N. H. |
| June 27 | Mary Enid Watson | 1 Robert W. Watson | Nancy McLain | Greenwich, Conn. | Pittsburgh, Penn. |
| Aug. 3 | Karen Elizabeth Locke | 1 William L. Locke | Dorothy A. Falls | Bridgton, Me. | Bessemer City, N. C. |
| Dec. 29 | Keith Robin Nicholson | 4 Harry P. Nicholson | Virginia Temple | Manchester, N. H. | Woburn, Mass. |

## MARRIAGES REGISTERED IN THE TOWN OF FREEDOM, N. H., FOR THE YEAR ENDING DECEMBER 31, 1950

| Date of Marriage | Place of Marriage | Name & Surname of Groom & Bride | Age & Occupation of Groom & Bride | Residence at time of Marriage | Name & Residence Person by Whom Married |
|---|---|---|---|---|---|
| Mar. 2 | Ctr. Ossipee | Alfred J. Thurston | 20 Furn. worker | West Ossipee | Rev. Clifford W. Laws |
| | | Jeanne M. Chase | 15 At home | Freedom | Ctr. Ossipee, N. H. |
| Mar. 29 | No. Conway | Joseph B. Schulte | 27 Laborer | Freedom | William J. Collins |
| | | Louise P. Abbott | 17 At home | Freedom | No. Conway, N. H. |
| May 28 | No. Conway | Virgil Edward Nason | 32 Self employed | Freedom | Rev. Chas. L. Durgin |
| | | Lois Elaine Roberts | 26 Housewife | Sanford, Me. | No. Conway, N. H. |
| Aug. 20 | Ctr. Ossipee | Carroll E. Thurston | 50 Painter | Freedom | Nellie P. Merrow, J.P. |
| | | Lois G. Eaton | 42 Cook | Freedom | Ctr. Ossipee, N. H. |
| Oct. 7 | Ctr. Ossipee | Stanley Joseph Rines | 23 Mechanic | Ctr. Ossipee | Rev. Clifford W. Laws |
| | | Marilyn Joanne Davis | 19 Tel. operator | Freedom | Ctr. Ossipee, N. H. |

DEATHS REGISTERED IN THE TOWN OF FREEDOM, N. H., FOR THE YEAR ENDING DECEMBER 31, 1950

| Date of Death | Place of Death | Name and Surname of the Deceased | Age Y. | M. | D. | Place of Birth | Name of Father | Maiden Name of Mother |
|---|---|---|---|---|---|---|---|---|
| Mar. 19 | Kezar Falls, Me. | Abbie Pease | 78 | | | Massachusetts | Joseph Hurn | Georgianna Harmon |
| July 13 | Ctr. Harbor | Rachel Harmon | 74 | 4 | 18 | Freedom | Hendrick Brezee | Elizabeth Palmer |
| July 13 | Wolfeboro | Mary Elizabeth Tyler | 91 | 2 | 12 | Freedom | Daniel Young | Eleanor Jane Allard |
| Sept. 15 | Freedom | Edwin A. Calley | 77 | | 8 | Chelsea, Mass. | Edwin A. Calley | Ann Towle |
| Nov. 2 | Wolfeboro | Ethel Godfrey | 59 | 7 | 26 | Wolfeboro | Hazen J. Godfrey | Esther Young |
| Dec. 7 | Wolfeboro | Hazen J. Godfrey | 87 | 7 | 23 | Freedom | Joseph Godfrey | Wealthy Brooks |